

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

MANUEL CHAVIRA, JENNIFER
MEJIA, DEUTSCHE BANK NATIONAL
TRUST COMPANY, SELECT
PORTFOLIO SERVICING, INC., and
ELLIOTT BAY ASSET SOLUTIONS,
LLC AS COURT APPOINTED
RECEIVER FOR NORTHWEST
TRUSTEE SERVICES, INC.,

Defendants.

No.

**UNITED STATES OF AMERICA'S
COMPLAINT TO REDUCE
FEDERAL TAX ASSESSMENTS TO
JUDGMENT AND FORECLOSE
FEDERAL TAX LIENS**

Plaintiff, the United States of America ("United States"), brings this action to (1) reduce to judgment federal tax assessments against Manuel Chavira for the tax years 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, and 2017, and (2) foreclose federal tax liens on the real property located at 11226 SE 235th Place, Kent, Washington 98031 ("Subject Property"). In support of this action, the United States complains and alleges as follows:

INTRODUCTION

1. This is a timely civil action brought by the United States to reduce unpaid Federal tax assessments made against Defendant Manuel Chavira to judgment and to foreclose on federal tax liens encumbering the Subject Property.

2. This action is brought at the direction of the Attorney General of the United States and at the request and with the authorization of the Chief Counsel of the Internal Revenue

1 Service ("IRS"), a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C §§ 7401 and
2 7403 .

3 **DEFENDANTS**

4 3. Defendant Manuel Chavira is a United States citizen who currently resides in
5 Kent, Washington.

6 4. Jennifer Mejia is additionally named as a Defendant pursuant to 26 U.S.C. §
7 7403(b) because she may claim an interest in the Subject Property.

8 5. Deutsche Bank National Trust Company is additionally named as a Defendant
9 pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

10 6. Select Portfolio Servicing, Inc. is additionally named as a Defendant pursuant to
11 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

12 7. Elliott Bay Asset Solutions, LLC as Court Appointed Receiver for Northwest
13 Trustee Services, Inc. is additionally named as a Defendant pursuant to 26 U.S.C. § 7403(b)
14 because it may claim an interest in the Subject Property.

15 8. The tax liabilities that form the basis of this suit are Defendant Chavira's unpaid
16 personal income tax liabilities for tax years 2005-2015 and 2017.

17 **JURISDICTION AND VENUE**

18 9. Jurisdiction over this action is conferred upon this district court by 26 U.S.C. §§
19 7401 and 7403 and 28 U.S.C. §§ 1340, 1391 and 1396.

20 10. Venue properly lies in the Western District of Washington under
21 28 U.S.C. §§ 1391 and 1396 because Defendant Chavira resides within the judicial district, the
22 tax liabilities at issue accrued in this district, and the Subject Property is located within this
23 district.

24 **SUBJECT PROPERTY**

25 11. The Subject Property is located at 11226 SE 235th Pl., Kent, Washington 98031
26 and consists of King County Parcel No. 383120-0140.

12. The Subject Property is situated in King County, Washington and has the following legal description: LOT 14, KENT VISTA, ACCORDING TO PLAT RECORDED VOLUME 109, OF PLATS, PAGES 27, AND 28, IN KING COUNTY, WASHINGTON.

13. The Subject Property is a 7,440 square foot lot occupied by a single family home.

14. On July 19, 2005, Mr. Chavira recorded a warranty deed with the King County Recorder's Office memorializing his purchase of the Subject Property from a third party.

15. On July 19, 2005, Mr. Chavira recorded a Deed of Trust in favor of Long Beach Mortgage Company in the amount of \$228,400.00 and secured by the Subject Property.

16. On December 8, 2011, JPMorgan Chase Bank, the successor in interest to Long Beach Mortgage Company, transferred its interest in the Subject Property to Deutsche Bank National Trust Company.

17. On August 7, 2012, Deutsche Bank National Trust Company appointed Northwest Trustee Services, Inc. as Substitute Trustee under the Deed of Trust recorded on July 19, 2005 and secured by the Subject Property.

18. Elliott Bay Asset Solutions, LLC is the court appointed receiver for Northwest Trustee Services, Inc.

19. The Subject Property is the principal residence of Mr. Chavira.

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FEDERAL TAX LIABILITIES AND LIENS

20. The federal tax liabilities for the tax years 2005, 2007-2015 and 2017 are based upon personal income tax returns self-reported by Mr. Chavira.

21. The federal tax liabilities for the tax year 2006 were computed by the Internal Revenue Service under 26 U.S.C. § 6020(b) after Mr. Chavira failed to file an income tax return.

22. Mr. Chavira filed a petition in Tax Court disputing the Internal Revenue Service's assessment for the tax year 2006, and the Tax Court entered a decision in that case finding that Mr. Chavira had a deficiency in income tax for the tax year 2006 of \$32,382.00.

23. The IRS made timely assessments for unpaid federal income tax in the amounts and on the dates set forth below. The unpaid balances, together with interest and certain penalties, are as follows:

Tax Period	Assessment Date	Assessment Amount	Unpaid Balance as of November 11, 2019 ¹
2005	5/24/2010	\$18,074.00 (Income Taxes)	\$34,399.48
	5/24/2010	\$4,460.90 (Interest)	
	5/24/2010	\$129.05 (Interest)	
	11/8/2010	\$124.00 (Fees And Collection Costs)	
	4/22/2013	\$3,102.48 (Failure to Pay Tax Penalty)	
	4/14/2014	\$2,981.97 (Interest)	
	4/14/2014	\$903.84 (Failure to Pay Tax Penalty)	
	4/18/2016	\$1,724.16 (Interest)	
	4/18/2016	\$11.00 (Failure to Pay Tax Penalty)	
2006	5/17/2010	\$32,382.00 (Income Taxes)	\$58,742.72
	5/17/2010	\$5,426.99 (Interest)	
	4/22/2013	\$7,016.03 (Failure to Pay Tax Penalty)	
	4/14/2014	\$4,963.66 (Interest)	
	4/14/2014	\$292.27 (Failure to Pay Tax Penalty)	
	4/18/2016	\$2,945.39 (Interest)	

¹ The unpaid balance may reflect payments or other credits, as well as additional accrued interest and penalties.

1	2007	3/22/2010	\$4,140.00	(Income Taxes)	\$3,327.57
2		3/22/2010	\$931.50	(Late Filing Penalty)	
3		3/22/2010	\$51.00	(Estimated Tax Penalty)	
4		3/22/2010	\$266.45	(Interest)	
5		3/22/2010	\$256.80	(Failure To Pay Tax Penalty)	
6		4/22/2013	\$216.84	(Failure To Pay Tax Penalty)	
7		4/14/2014	\$463.04	(Interest)	
8		4/18/2016	\$240.44	(Interest)	
9		10/28/2019	\$64.00	(Fees And Collection Costs)	
10	2008	3/22/2010	\$4,433.00	(Income Taxes)	\$9,023.84
11		3/22/2010	\$923.63	(Late Filing Penalty)	
12		3/22/2010	\$131.94	(Estimated Tax Penalty)	
13		3/22/2010	\$191.46	(Interest)	
14		3/22/2010	\$246.30	(Failure To Pay Tax Penalty)	
15		4/22/2013	\$779.94	(Failure To Pay Tax Penalty)	
16		4/14/2014	\$830.31	(Interest)	
17		4/18/2016	\$452.48	(Interest)	
18	2009	6/7/2010	\$3,004.00	(Income Taxes)	\$2,862.15
19		6/7/2010	\$59.00	(Estimated Tax Penalty)	
20		6/7/2010	\$17.67	(Failure to Pay Tax Penalty)	
21		6/7/2010	\$10.29	(Interest)	
22		4/22/2013	\$312.15	(Failure to Pay Tax Penalty)	
23		4/14/2014	\$245.85	(Interest)	
24		4/14/2014	\$74.43	(Failure to Pay Tax Penalty)	
25		4/18/2016	\$143.52	(Interest)	
26	2010	11/14/2011	\$2,643.00	(Income Taxes)	\$3,481.89
27		11/14/2011	\$48.00	(Estimated Tax Penalty)	
28		11/14/2011	\$49.52	(Interest)	
		11/14/2011	\$77.05	(Failure to Pay Tax Penalty)	
		2/18/2013	\$64.00	(Fees And Collection Costs)	
		4/22/2013	\$312.32	(Failure to Pay Tax Penalty)	
		4/14/2014	\$171.24	(Interest)	
		4/14/2014	\$107.36	(Failure to Pay Tax Penalty)	
		4/18/2016	\$174.58	(Interest)	
	2011	9/3/2012	\$1,980.00	(Income Taxes)	\$3,305.11
		9/3/2012	\$39.00	(Estimated Tax Penalty)	
		9/3/2012	\$23.01	(Interest)	
		9/3/2012	\$49.50	(Failure to Pay Tax Penalty)	
		4/22/2013	\$148.50	(Failure to Pay Tax Penalty)	
		4/14/2014	\$107.92	(Interest)	
		4/14/2014	\$217.80	(Failure to Pay Tax Penalty)	
		4/18/2016	\$161.04	(Interest)	
		4/18/2016	\$79.20	(Failure to Pay Tax Penalty)	
	2012	12/2/2013	\$1,644.00	(Income Taxes)	\$2,712.97
		12/2/2013	\$28.00	(Estimated Tax Penalty)	
		12/2/2013	\$30.19	(Interest)	
		12/2/2013	\$63.00	(Failure to Pay Tax Penalty)	
		4/14/2014	\$18.65	(Interest)	
		4/14/2014	\$55.12	(Failure to Pay Tax Penalty)	
		3/7/2016	\$146.00	(Fees and Collection Costs)	
		4/18/2016	\$111.67	(Interest)	
		4/18/2016	\$275.62	(Failure to Pay Tax Penalty)	

Complaint
(Case No.)

2013	12/22/2014	\$2,670.00	(Income Taxes)	\$4,444.69
	12/22/2014	\$31.00	(Estimated Tax Penalty)	
	12/22/2014	\$57.00	(Interest)	
	12/22/2014	\$120.15	(Failure to Pay Tax Penalty)	
	12/22/2014	\$240.30	(Late Filing Penalty)	
	4/18/2016	\$127.81	(Interest)	
	4/18/2016	\$413.85	(Failure to Pay Tax Penalty)	

Tax Period	Assessment Date	Assessment Amount	Unpaid Balance as of December 30, 2019 ²
2014	11/30/2015	\$3,534.00 (Income Taxes)	\$2,034.79
	11/30/2015	\$22.00 (Estimated Tax Penalty)	
	11/30/2015	\$23.62 (Interest)	
	11/30/2015	\$49.72 (Failure to Pay Tax Penalty)	
	4/18/2016	\$16.12 (Interest)	
	4/18/2016	\$55.93 (Failure to Pay Tax Penalty)	
	11/19/2018	\$148.00 (Fees and Collection Costs)	
2015	12/19/2016	\$4,381.00 (Income Taxes)	\$3,078.04
	12/19/2016	\$25.00 (Estimated Tax Penalty)	
	12/19/2016	\$55.38 (Interest)	
	12/19/2016	\$88.65 (Failure to Pay Tax Penalty)	
	12/19/2016	\$177.30 (Late Filing Penalty)	
2017	11/19/2018	\$3,562.00 (Income Taxes)	\$1,568.85
	11/19/2018	\$37.68 (Interest)	
	11/19/2018	\$49.72 (Failure to Pay Tax Penalty)	

24. A delegate of the Secretary of the Treasury gave Mr. Chavira timely notice of the amounts of the unpaid tax detailed in paragraph 23 and timely demanded payment thereof, pursuant to 26 U.S.C. § 6303 (notice and demand for tax).

25. Despite notice and demand for payment, Mr. Chavira has failed to pay the tax assessments against him detailed in paragraph 23.

26. As of November 11, 2019, there remains due and owing to the United States on those assessments for the tax years 2005-2013 the total sum of \$122,300.42, plus statutory interest and other statutory additions that continue to accrue by law. The United States therefore seeks a judgment against Defendant Chavira for the outstanding liabilities.

² The unpaid balance may reflect payments or other credits, as well as additional accrued interest and penalties.

27. As of December 30, 2019, there remains due and owing to the United States on those assessments for the tax years 2014, 2015 and 2017 the total sum of \$6,681.68, plus statutory interest and other statutory additions that continue to accrue by law. The United States therefore seeks a judgment against Defendant Chavira for the outstanding liabilities.

28. Pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens in favor of the United States arose on the dates of assessments and attached to all property and rights to property of Mr. Chavira.

29. In order to provide notice to third parties entitled to notice of the statutory liens attached to all property and rights to property of Mr. Chavira under 26 U.S.C. § 6323, the IRS filed Notices of Federal Lien with the County Auditor of King County, Washington as follows:

Type of Tax	Tax Years	Recording Date
Income	2005, 2006, 2007, 2008, 2009	October 19, 2010 October 7, 2019 (refiled)
Income	2010, 2011	January 29, 2013
Income	2012, 2013	February 16, 2016
Income	2014, 2015	October 29, 2018

30. A Notice of Federal Tax Lien for tax year 2017 has not been filed.

CLAIM FOR RELIEF

COUNT 1: REDUCE TO JUDGMENT FEDERAL INCOME TAX ASSESSMENTS AGAINST MANUEL CHAVIRA FOR TAX YEARS 2005-2015 AND 2017

31. The United States incorporates the allegations in paragraphs 1-30.

32. The IRS timely assessed federal taxes, interest, and penalties against Mr. Chavira for tax years 2005-2015 and 2017 as described in paragraph 23.

33. Despite notice and demand for payment of the assessments as described in paragraphs 23-24, Defendant Chavira has failed to make full payment to the United States. As of November 11, 2019, there remains due and owing to the United States on those assessments for the tax years 2005-2013 the total sum of \$122,300.42, plus statutory interest and other statutory

1 additions that continue to accrue by law, and as of December 30, 2019, there remains due and
2 owing to the United States on those assessments for the tax years 2014, 2015 and 2017 the total
3 sum of \$6,681.68, plus statutory interest and other statutory additions that continue to accrue by
4 law.

5 34. Under 26 U.S.C. § 7402(a) the United States is entitled to judgment against
6 Defendant Chavira for the unpaid balance of the assessments described in paragraph 23 plus
7 interest and other statutory additions accruing to the date of payment.

8 **COUNT 2: FORECLOSE FEDERAL TAX LIENS ON THE SUBJECT PROPERTY**

9 35. The United States incorporates the allegations in paragraphs 1-34.

10 36. Under 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on the tax assessment
11 dates shown in paragraph 23 against all property and rights to property belonging to Manuel
12 Chavira.

13 37. The United States perfected these liens for the assessments for tax years 2005-
14 2015 by filing Notices of Federal Tax Lien with the County Auditor of King County,
15 Washington, as described in paragraphs 28-29.

16 38. The federal tax liens attach to the Subject Property, which is held in the name of
17 Manuel Chavira.

18 39. The federal tax liens arising from the assessments described above have priority
19 over all interests in the Subject Property acquired after the attachment of the liens, subject to 26
20 U.S.C. § 6323.

21 40. Under 26 U.S.C. § 7403, the United States is entitled to enforce its federal tax
22 liens by foreclosing upon and selling the Subject Property.

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1 **WHEREFORE**, the United States requests that the Court:

- 2 A. Enter judgment in favor of the United States of America and against Manuel
- 3 Chavira for unpaid federal income tax liabilities for the 2005, 2006, 2007, 2008,
- 4 2009, 2010, 2011, 2012, and 2013 tax years, in the amount of \$122,300.42 as of
- 5 November 11, 2019 and for the 2014, 2015, and 2017 tax years, in the amount of
- 6 \$6,681.68 as of December 30, 2019, plus interest and statutory additions in
- 7 accordance with 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621, which
- 8 have accrued and will continue to accrue according to law until judgment is paid,
- 9 less any applicable credits and payments.
- 10 B. Find that the United States' federal tax liens for tax years 2005, 2006, 2007, 2008,
- 11 2009, 2010, 2011, 2012, 2013, 2014, 2015 and 2017 attach to the Subject
- 12 Property and that the United States has valid and subsisting liens against the
- 13 Subject Property.
- 14 C. Order that the federal tax liens of the United States be foreclosed upon the Subject
- 15 Property, that the Subject Property be sold, and that the proceeds from the sale be
- 16 distributed to the United States and any other creditors in their respective
- 17 priorities, in accordance with the Court's findings as to the validity and priority of
- 18 the liens and claims of all parties.
- 19 D. Award the United States of America its costs, and such other further relief as the
- 20 Court deems just and proper.

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1 DATED this 4th day of February, 2020.

2 Respectfully submitted,

3 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

4 /s/ James Petrila
JAMES PETRILA
5 Trial Attorney, Tax Division
U.S. Department of Justice
6 P.O. Box 683
Washington, D.C. 20044

7
8 BRIAN T. MORAN
United States Attorney
9 *Of Counsel*

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

DEFENDANTS

Manuel Chavira, Jennifer Mejia, Deutsche Bank National Trust Company, Select Portfolio Servicing, Inc., and Elliott Bay Asset Solutions, LLC as Court Appointed Receiver for Northwest Trustee Services, Inc.

County of Residence of First Listed Defendant _____

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.